

DISCLOSURE STATEMENT EXHIBIT B

CHAPTER 11/7 LIQUIDATION ANALYSIS COMPARISON

Liquidation Analysis
Estimated Assuming Plan Confirmation on 10/31/15
(\$ in millions)

	Chapter 11 Low	Chapter 11 High	Chapter 7
TOTAL ESTIMATED PROCEEDS AVAILABLE FOR DISTRIBUTION	<u>39.42</u>	<u>51.87</u>	<u>38.92</u>
<u>Estimated Administrative and Priority Claims</u>			
Administrative Operating Costs:			
Total Operational Wind-Down Costs	2.19	0.99	3.19
Professional Fees	9.50	7.50	10.50
Priority Claims	0.02	0.02	0.02
Other Administrative Claims	3.18	2.38	3.18
Total Estimated Administrative and Priority Claims	<u>14.89</u>	<u>10.89</u>	<u>16.89</u>
 PROCEEDS AVAILABLE FOR UNSECURED CREDITORS	 <u>24.53</u>	 <u>40.98</u>	 <u>22.03</u>
<u>Estimated General Unsecured Creditors</u>			
Convertible Notes Claims	227.03	227.03	227.03
Other General Unsecured Claims	1.79	0.09	1.79
Total General Unsecured Claims	<u>228.82</u>	<u>227.12</u>	<u>228.82</u>
 % Recovery	 10.7%	 18.0%	 9.6%